



Llywodraeth Cymru
Welsh Government

POLICY AND STRATEGY

Tax policy work plan 2017

This work plan outlines the priorities for the first year of the Welsh Government's tax policy framework. Some research priorities will be undertaken across a number of years.

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Raising revenue to support public services

1. By October 2017, announce the rates and bands for land transaction tax, including the higher rates surcharge, and the rates for landfill disposals tax.

Deliver the policy objectives set out in Taking Wales Forward: Prosperous and Secure

2. Review small business rates relief with a view to developing permanent arrangements from 2018.
3. Continue to press the case for the devolution of Air Passenger Duty, and further develop the evidence base to support the case.
4. Explore whether the devolved tax system could help to incentivise more

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energy efficient homes.

5. Consider the case for introducing new taxes in Wales, exploring the policy and administrative elements and the mechanism for change.

Deliver the policy objectives set out in Taking Wales Forward: Healthy and Active

6. In 2017 and 2018, work with the UK Government to help support the successful introduction of the Soft Drinks Industry Levy in Wales.

Deliver the policy objectives set out in Taking Wales Forward: United and Connected

7. Work with local government to review council tax to make it fairer.
8. Once the WRA holds sufficient data, it will analyse land transaction tax data in relation to the higher rate surcharge on a local authority basis. This could be used to inform discussions with local authorities about the operation of the higher rate.

Engage with Welsh taxpayers to ensure tax law is clear and its administration is efficient

9. During 2017, consult on the use of criminal powers by the Welsh Revenue Authority as part of the approach to the enforcement of Welsh taxes.

Improve the evidence base

10. Develop analytical tools to support the development of income tax policy in

Wales.

11. Review the evidence for determining the balance of taxation between income and property.
12. Explore whether different approaches to the taxation of non-domestic property, such as land value taxation, might bring benefits for Wales.
13. From October, work with the Public Policy Institute for Wales to review the socioeconomic factors and trends which may impact on the Welsh tax base, and the factors which could help grow the tax base in Wales.

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